

Public Act No. 23-4

AN ACT CONCERNING CERTAIN BUSINESS REPORTING REQUIREMENTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (j) of section 31-225a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

- (j) (1) (A) Each employer subject to this chapter shall submit quarterly, on forms supplied by the administrator, a listing of wage information, including the name of each employee receiving wages in employment subject to this chapter, such employee's Social Security account number and the amount of wages paid to such employee during such calendar quarter.
- (B) Commencing with the third calendar quarter of [2024, unless waived pursuant to subdivision (5) of this subsection, any employer subject to this chapter, with one hundred or more employees, shall] 2026, any employer subject to this chapter may include in the quarterly filing submitted pursuant to subparagraph (A) of this subdivision, the following data for each employee receiving wages in employment subject to this chapter: Such employee's [gender identity, age, race, ethnicity, veteran status, disability status, highest education completed,

home address, address of primary work site, occupational code under the standard occupational classification system of the Bureau of Labor Statistics of the United States Department of Labor, hours worked, days worked, salary or hourly wage, employment start date in the current job title and, if applicable, employment end date. The information required pursuant to this subparagraph shall be included in the quarterly filings of employers subject to this chapter with ninety-nine or fewer employees commencing with the third calendar quarter of 2026, except employers subject to this chapter with forty-nine or fewer employees without an electronic payroll system shall include such information commencing with the third calendar quarter of 2028. Nothing in this subparagraph shall be construed to require an employee to provide information about gender identity, age, race, ethnicity, veteran status or disability status if not otherwise required by law. The administrator may issue guidance defining each such data field occupation, such employee's hours worked and the business mailing address zip code of the employer of such employee.

- (2) Each employer subject to this chapter that reports wages for employees receiving wages in employment subject to this chapter, and each person or organization that, as an agent, reports wages for employees receiving wages in employment subject to this chapter on behalf of one or more employers subject to this chapter shall submit quarterly the information required by subdivision (1) of this subsection electronically, in a format and manner prescribed by the administrator, unless such employer or agent receives a waiver pursuant to subdivision (5) of this subsection.
- (3) Any employer that fails to submit the information required by subparagraph (A) of subdivision (1) of this subsection in a timely manner, as determined by the administrator, shall be liable to the administrator for a late filing fee of twenty-five dollars. Any employer that fails to submit the information required by subparagraph (A) of

subdivision (1) of this subsection under a proper state unemployment compensation registration number shall be liable to the administrator for a fee of twenty-five dollars. All fees collected by the administrator under this subdivision shall be deposited in the Employment Security Administration Fund.

- (4) Each employer subject to this chapter that makes contributions or payments in lieu of contributions for employees receiving wages in employment subject to this chapter, and each person or organization that, as an agent, makes contributions or payments in lieu of contributions for employees receiving wages in employment subject to this chapter on behalf of one or more employers subject to this chapter shall make such contributions or payments in lieu of contributions electronically.
- (5) Any employer or any person or organization that, as an agent, is required to submit information pursuant to subdivision (2) of this subsection [,] or make contributions or payments in lieu of contributions pursuant to subdivision (4) of this subsection [or submit information pursuant to subparagraph (B) of subdivision (1) of this subsection] may request in writing, not later than thirty days prior to the date a submission of information or a contribution or payment in lieu of contribution is due, that the administrator waive such requirement. The administrator shall grant such request if, on the basis of information provided by such employer or person or organization and on a form prescribed by the administrator, the administrator finds that there would be undue hardship for such employer or person or organization. The administrator shall promptly inform such employer or person or organization of the granting or rejection of the requested waiver. The decision of the administrator shall be final and not subject to further review or appeal. Such waiver shall be effective for twelve months from the date such waiver is granted.
 - [(6) The name and identifying information of an employer and

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personally identifiable information about an employee provided to the administrator pursuant to subparagraph (B) of subdivision (1) of this subsection shall not be deemed to be a public record for purposes of the Freedom of Information Act, as defined in section 1-200, and shall not be subject to disclosure under the provisions of section 1-210. The administrator or the department may share information provided pursuant to subparagraph (B) of subdivision (1) of this subsection with another state agency, another state or territory, the federal government or to support a data request submitted through CP20 WIN in accordance with the policies and procedures of CP20 WIN, established pursuant to section 10a-57g, for the purposes of program administration, audit, evaluation or research, provided the recipient of such data enters into a data sharing agreement pursuant to section 4-67aa if such recipient is not a state agency, another state or territory, or the federal government.]

- Sec. 2. Subsection (a) of section 4-67aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (a) A data sharing agreement entered into pursuant to subsection (b) of section 12-15 [, subsection (j) of section 31-225a] or section 269 of public act 21-2 of the June special session by an office, department, board, commission, public institution of higher education or other instrumentality of the state with one or more individuals or organizations that allows for the sharing of data held by such state instrumentality shall include, but need not be limited to, the following provisions:
- (1) The purposes for which any party that has entered into a data sharing agreement with a state instrumentality will use such data and a restriction that such data may only be used for purposes authorized in the data sharing agreement;
 - (2) The specific individuals, within any party that has entered into a

data sharing agreement with a state instrumentality, who may access or use such data;

- (3) Data provided by the state instrumentality shall not be shared with another party unless such party has entered into a data sharing agreement with such instrumentality pursuant to this section and with approval from such instrumentality;
- (4) Data shall not be copied or stored in any location by any party, unless approved by the state instrumentality in the agreement;
- (5) All data shall be stored and accessed in a secure manner, as prescribed in the data sharing agreement;
- (6) Procedures for notifying the state instrumentality of any breach of such agreement;
- (7) If any provision of the data sharing agreement or the application of such agreement is held invalid by a court of competent jurisdiction, the invalidity does not affect other provisions or applications of such agreement that can be given effect without the invalid provision or application;
- (8) A party entering into a data sharing agreement shall not (A) use records or information obtained for such data for the purpose of enforcing federal immigration law, or (B) share, disclose or make accessible in any manner, directly or indirectly, such information or records to any federal or state agency that enforces federal immigration law, or to any officer or agent of such agency, unless required in compliance with a judicial warrant or court order issued by a judge or magistrate on behalf of the state or federal judicial branches;
 - (9) A data sharing agreement shall have an explicit term of length;
 - (10) If personally identifying information is permitted or required to

be shared pursuant to a data sharing agreement, a description of any methods to de-identify such data.

Approved June 7, 2023